

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

J. EZRA MERKIN AND BDO SEIDMAN
SECURITIES LITIGATION

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No. 08 Civ. 10922 (DAB)

REPLY DECLARATION OF ANDREW
BICKERTON IN FURTHER SUPPORT
OF CAYMAN'S AND LIMITED'S MO-
TIONS TO DISMISS

BRITISH VIRGIN ISLANDS : ss:

ANDREW BICKERTON declares as follows:

1. I am a chartered certified accountant and the managing director of BDO Limited (formerly BDO Binder) ("Limited"). I make this reply declaration in further support of Limited's motion to dismiss.

2. Less than 5% percent of Limited's revenues come from outside the British Virgin Islands, and all of that comes from other Caribbean islands.

3. Limited issued its last audit opinion on the financial statements of Ariel Fund Limited on approximately May 22, 2002. Limited was paid for its services in connection with that audit during 2002.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on the 22 day of November, 2010.



ANDREW BICKERTON